John J. Sollecito, Director (518) 457-1723

June 1, 1984

Cayuga Tree Service, Inc. Box 381, Valley Drive Elbridge, NY 13060

## Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

In the Matter of the Petition

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Cayuga Tree Service, Inc.

DEFAULT ORDER

84-C-17

for Redetermination of a Deficiency or Revision of

a Determination or Refund of

Corporation Tax under Article 9A

of the Tax Law for the Period 12/31/79.

Petitioner(s) Cayuga Tree Service, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Tax under Article 9A of the Tax Law for the Period 12/31/79. File No. 46191.

A pre-hearing conference on the petition was scheduled before Earl Womer, at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York 13202 on Thursday, March 29, 1984 at 10:30 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of Cayuga Tree Service, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 1, 1984